IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

WEDNESDAY, THE TWENTY SECOND DAY OF NOVEMBER,
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.21769, 21771 AND 21797 OF 2006

WRIT PETITION No.21769 OF 2006

Between:

M/s.Sumitra Motors,
rep. by its partner Sri N.C.Sekhar.

..... PETITIONER

AND

Commercial Tax Officer,
Krishna Lanka Circle,
Vijayawada, and others.

....RESPONDENTS

WRIT PETITION No.21771 OF 2006

Between:

M/s.Sumitra Motors,
rep. by its partner Sri N.C.Sekhar.

..... PETITIONER

AND

Commercial Tax Officer,
Krishna Lanka Circle,
Vijayawada, and others.

....RESPONDENTS

WRIT PETITION No.21797 OF 2006

Between:

M/s.Sumitra Motors,
rep. by its partner Sri N.C.Sekhar.

..... PETITIONER

AND

Commercial Tax Officer,
Krishna Lanka Circle,
Vijayawada, and others.

....RESPONDENTS

THE HON'BLE MR JUSTICE J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE D.APPA RAO

WRIT PETITION Nos.21769, 21771 AND 21797 OF 2006

C O M M O N O R D E R
(Per Sri Justice J.Chelameswar)

The petitioner is the same in all these three writ petitions and a partnership firm dealing in the business the automobiles and is an assessee on the rolls of the first respondent. The issue involved in these three writ petitions is identical, but pertaining to three different assessment years 2000-2001, 2001-2002 and 2002-2003. The tax liability of the petitioner under APGST Act was determined by the assessing authority, the details of which may not necessary for the present. The second respondent revised each of the above-mentioned assessment years in exercise of the power conferred under Section-14 of APGST Act. and came to the conclusion that with reference to different assessment years, the petitioner is liable to pay higher amount of tax than the one determined by the assessing authority. Aggrieved by the same, the petitioner carried the matters in appeals before the third respondent (Appellate Deputy Commissioner), unsuccessfully. Thereafter the petitioner carried the matters in further appeals before the Sales Tax Appellate Tribunal and the same are said to be pending. In view of the pendency of the appeals before the Sales Tax Appellate Tribunal, the petitioner sought stay of the recovery of the disputed tax by filing applications before the 4th respondent. It is asserted in the

affidavit filed in support of these writ petitions that the 4th respondent did not pass any order so far on the said stay applications. It is further asserted that in the meanwhile, demand notices were issued to the petitioner calling upon the petitioner to pay the tax, which is the subject matter of dispute in the appeals before the Tribunal. Hence, the present writ petitions are filed praying that the recovery of the disputed tax be stayed pending the decision by the Sales Tax Appellate Tribunal, in the above appeals.

Heard the learned Government Pleader.

In the circumstances, we are of the opinion that the writ petitions can be disposed of at the admission stage itself by directing the respondents not to take any coercive steps for recovery of the disputed tax with reference to each of the abovementioned assessment years on condition the petitioner deposits 50% of the disputed tax, within a period of six weeks from today. The amount of tax, if any, paid already towards the disputed tax, shall be given credit to while computing the above-mentioned amount of 50%.

With the above direction, the writ petitions are accordingly disposed of.

JUSTICE J.CHELAMESWAR

JUSTICE D.APPA RAO

22ND NOVEMBER, 2006
PGS

THE HON'BLE MR JUSTICE
J.CHELAMESWAR
AND
THE HON'BLE MR JUSTICE
D.APPA RAO

WRIT PETITION Nos.21769, 21771 AND 21797 OF 2006
(Per Sri Justice J.Chelameswar)

22ND NOVEMBER, 2006